Financial Statement
2000-2001

Northlands College

102-01351/

Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Northlands College for the year ending June 30, 2001.

Respectfully submitted,

Pat Lorjé, Minister
Post-Secondary Education and Skills Training

NORTHLANDS COLLEGE
FINANCIAL STATEMENTS
Year ended June 30, 2001

NORTHLANDS COLLEGE
FINANCIAL STATEMENTS
June 30, 2001

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MEYERS NORRIS PENNY LLP

AUDITORS' REPORT

To: The Directors of Northlands College

We have audited the statement of financial position of Northlands College as at June 30, 2001 and the statements of operations, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2001 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Meyers Norris Penny LLP

Chartered Accountants
Prince Albert, Saskatchewan
August 22, 2001

25 - 11TH ST. E., PRINCE ALBERT, SK S6V 0Z8 PH. (306) 764-6873 FAX (306) 763 0766

NORTHLANDS COLLEGE

STATEMENT OF FINANCIAL POSITION

As at June 30, 2001

	2001			2000
	Operating fund	Capital fund	Total	Total
ASSETS				
Current				
Cash	$ 2,889,606	$ —	$ 2,889,606	$ 2,930,661
Accounts receivable (note 3)	684,446	—	684,446	660,147
Prepaid expense	31,054	—	31,054	31,098
	3,605,106	—	3,605,106	3,621,906
Capital assets (note 4)	—	2,201,009	2,201,009	2,354,115
	$ 3,605,106	$ 2,201,009	$ 5,806,115	$ 5,976,021
LIABILITIES				
Current				
Accounts payable (note 5)	$ 364,837	$ —	$ 364,837	$ 242,560
Accrued salaries and vacation payable	549,918	—	549,918	482,240
Deferred revenue (note 6)	1,030,609	—	1,030,609	1,316,642
	1,945,364	—	1,945,364	2,041,442
FUND BALANCES				
Invested in capital assets	—	2,201,209	2,201,009	2,354,115
Internally restricted as reserves (note 7)	840,585	—	840,585	762,898
Unrestricted	819,157	—	819,157	817,566
	1,659,742	2,201,009	3,860,751	3,934,579
	$ 3,605,106	$ 2,201,009	$ 5,806,115	$ 5,976,021

APPROVED BY THE BOARD:

_____ DIRECTOR

_____ DIRECTOR

See accompanying notes.

STATEMENT 2.

NORTHLANDS COLLEGE

STATEMENT OF OPERATIONS

For the year ended June 30, 2001

	Operating Fund			Capital Fund		Total	
	(Note 9) Budget	2001	2000	2001	2000	2001	2000
Revenues (schedule 1)							
Saskatchewan Post Secondary Education and Skills Training	$ 7,325,339	$ 8,613,454	$ 7,457,853	$ ----	$ ----	$ 8,613,454	$ 7,457,853
Federal Government	666,865	749,531	685,851	----	----	749,531	685,851
Other revenue	1,654,788	2,728,827	2,221,754	----	8,188	2,728,827	2,229,942
Total revenues	9,646,992	12,091,812	10,365,458	----	8,188	12,091,812	10,373,646
Expenses (schedule 2)							
Contractual and professional services	1,998,433	3,612,054	2,528,165	----	----	3,612,054	2,528,165
Rentals	941,354	812,728	701,708	----	----	812,728	701,708
Repairs and maintenance	233,789	267,889	191,799	----	----	267,889	191,799
Amortization	----	----	----	318,376	301,290	318,376	301,290
Operating expense (schedule 3)	1,410,280	1,754,770	1,628,327	----	----	1,754,770	1,628,327
Personal services	5,158,018	5,399,823	4,739,151	----	----	5,399,823	4,739,151
Total expenses	9,741,874	11,847,264	9,789,150	318,376	301,290	12,165,640	10,090,440
Excess (deficiency) of revenues over expenses	$ (94,882)	$ 244,548	$ 576,308	$ (318,376)	$ (293,102)	$ (73,828)	$ 283,206

See accompanying notes.

STATEMENT 3.

NORTHLANDS COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES

For the year ended June 30, 2001

	Invested in capital assets	Internally restricted as reserves	Unrestricted	2001	2000
Fund balances, beginning of year	$ 2,354,115	$ 762,898	$ 817,566	$ 3,934,579	$ 3,651,373
Excess (deficiency) of revenues over expenses	(318,376)	----	244,548	(73,828)	283,206
Investment in capital assets	165,270	----	(165,270)	----	----
Appropriated to/(from) reserves	----	77,687	(77,687)	----	----
Fund balance, end of year	$ 2,201,009	$ 840,585	$ 819,157	$ 3,860,751	$ 3,934,579

See accompanying notes.

STATEMENT 4.

NORTHLANDS COLLEGE

STATEMENT OF CASH FLOWS

For the year ended June 30, 2001

	Operating fund		Capital fund		Total	
	2001	2000	2001	2000	2001	2000
Cash flows from operating activities						
Excess (deficiency) of revenues over expenses	$ 244,548	$ 576,308	$ (318,376)	$ (293,102)	$ (73,828)	$ 283,206
Changes in non-cash working capital						
Accounts receivable	(24,299)	(206,426)	----	----	(24,299)	(206,426)
Prepaid expense	44	(134)	----	----	44	(134)
Payables	189,955	47,356	----	----	189,955	47,356
Deferred revenue	(286,033)	(160,918)	----	----	(286,033)	(160,918)
	124,215	256,186	(318,376)	(293,102)	(194,161)	(36,916)
Cash flows from investing activities						
Purchase of capital assets	----	----	(165,270)	(45,445)	(165,270)	(45,445)
Proceeds on disposal of capital assets	----	----	----	16,155	----	16,155
	----	----	(165,270)	(29,290)	(165,270)	(29,290)
Cash flows from financing activities						
Non-cash charges against revenue						
Amortization of capital assets	----	----	318,376	301,290	318,376	301,290
Gain on disposal of capital assets	----	----	----	(8,188)	----	(8,188)
	----	----	318,376	293,102	318,376	293,102
Net increase (decrease) during year	124,215	256,186	(165,270)	(29,290)	(41,055)	226,896
Interfund transfers	(165,270)	(29,290)	165,270	29,290	----	----
Cash, beginning of year	2,930,661	2,703,765	----	----	2,930,661	2,703,765
Cash, end of year	$ 2,889,606	$ 2,930,661	$ ----	$ ----	$ 2,889,606	$ 2,930,661

See accompanying notes.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2001

1. Purpose and authority

Northlands College offers educational services and programs under the authority of Section 14 of The Regional Colleges Act.

The Board of Northlands College is responsible for administering and managing the educational affairs of the College in accordance with the intent of The Regional Colleges Act and its regulations.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund accounting

The accounts of Northlands College are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funding groups:

i) Operating fund

The operating fund consists of those revenues and expenses relating to the general operations of the College.

ii) Capital fund

The capital fund reflects the equity of the College in capital assets after taking into consideration any associated long term debt. The capital fund consists of transfers and donations designated for capital purposes by the contributor, net of the annual amortization expense.

b) Revenue recognition

The College follows the restricted fund method of accounting for grants. Restricted transfers related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Transfers restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

NORTHLANDS COLLEGE
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2001

2. Significant accounting policies (continued)

c) Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates, and is reported as an expense in the capital fund:

Buildings and trailers	5% to 10%
Leasehold improvements	6.67%
Equipment, furniture and fixtures	10% to 33%

3. Accounts receivable

Accounts receivable are composed of the following:

	2001	2000
Saskatchewan Post-Secondary Education and Skills Training	$ 163,577	$ 86,771
Government of Saskatchewan - Other	—	21,123
Federal Government	67,884	31,299
Other	452,985	520,954
	$ 684,446	$ 660,147

4. Capital assets

	2001			2000
	Cost	Accumulated amortization	Net book value	Net book value
Land	$ 11,503	$ ----	$ 11,503	$ 11,503
Buildings and trailers	3,558,166	1,573,612	1,984,554	2,157,842
Leasehold improvements	124,972	50,014	74,958	83,294
Equipment, furniture and fixtures	935,566	805,572	129,994	101,476
	$ 4,630,207	$ 2,429,198	$ 2,201,009	$ 2,354,115

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2001

5. Accounts payable

Accounts payable are composed of the following:

	2001	2000
Saskatchewan Post-Secondary Education and Skills Training	$ 23,059	$ -----
Government of Saskatchewan - other	(808)	21,844
Federal government	(1,485)	4,254
Other	344,071	216,462
	$ 364,837	$ 242,560

6. Deferred revenue

Deferred revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2001	2000
Saskatchewan Post-Secondary Education and Skills Training	$ 868,856	$ 1,041,932
Federal Government	70,494	90,658
Other	91,259	184,052
	$ 1,030,609	$ 1,316,642

7. Restrictions on net assets

The Board of Directors of Northlands College has placed internal restrictions on $840,585 (2000 - $762,898) of unrestricted net assets to be used for future expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors. A separate schedule details the internal restrictions and the individual amounts under each restriction.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2001

8. Commitments

The College is currently leasing certain land and buildings under leases which expire at various dates to May 1, 2024. Annual rentals under the leases for each of the next five years are as follows:

2002 - $402,844
2003 - $209,425
2004 - $172,206
2005 - $172,206
2006 - $172,206

In addition, the College is currently leasing certain land and buildings under leases which are on a month to month basis at $4,770. per month.

9. Budget amounts

The budget was prepared by College management with Board approval given on May 18, 2000. Ministerial approval was received December 18, 2000.

10. Related party transactions

Included in these financial statements are revenue and expense amounts resulting from routine transactions with related parties. These transactions are conducted at agreed rates with various Saskatchewan Crown-controlled departments, agencies and corporations with which the College is related by virtue of its economic interest with the Government of Saskatchewan.

Expenses for related party transactions during the year were as follows:

	2001	2000
SaskTel	$ 108,150	$ 126,301
SaskPower	56,045	63,453
Saskatchewan Property Management Corporation	404,790	437,190
	$ 568,985	$ 626,944

Account balances from these transactions are included in the statement of financial position and are settled on normal trade terms. Other transactions with related parties are disclosed elsewhere in these financial statements.

The College receives long distance telephone service between major centers from SaskTel, a related party, at reduced rates available to government agencies.

The College brokers course programs from Saskatchewan Institute of Applied Science and Technology (SIAST) based on negotiated rates. The amount expended during the year amounted to $1,484,241. As at year end, $5,250 (2000 - $16.) was receivable from and $1,926 (2000 - $16,579) payable to SIAST.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2001

11. Financial instruments

a) The carrying amount of cash, accounts receivable, accounts payable and accrued salaries and vacation payable approximates fair value due to the short term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the provincial and federal government, therefore, credit risk is minimal.

12. Pensions

Employees of the College participate in one of three pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, either the Teachers' Superannnuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. No matching contribution is made by the College. The General Revenue Fund is responsible for the financial obligations of the TSP. All other employees participate through Municipal Employees' Pension Plan (MEPP) which is also a multi-employer defined plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $143,905 (2000 - $127,854).

13. Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

14. Comparative Information

Certain 2000 balances have been reclassified to conform with the current year's presentation.

NORTHLANDS COLLEGE

SCHEDULE OF OPERATING FUND REVENUES BY FUNCTION

For the year ended June 30, 2001

	Administration	Programming					Support Services				
	General Revenue	Community and Individual Development	Basic Education	Vocational Technical	University Credit	Other	Career Services	Student Services	2001 Total	(Note 9) 2001 Budget	2000 Total
Saskatchewan Post-Secondary Education and Skills Training											
Administration recovery	$ 532,661	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 532,661	$ 554,244	$ 605,123
Base grant	2,765,766	—	—	—	—	—	—	—	2,765,766	2,568,151	2,358,146
Program payments	—	—	1,336,722	2,869,412	58,896	—	—	96,104	4,363,134	3,890,649	3,845,708
Regional Service Branch payments	—	761	87,116	136,607	—	—	38,684	—	286,170	131,295	—
Other	91,130	—	—	—	—	433,991	148,259	13,343	686,723	181,000	648,874
	3,389,557	761	1,425,840	3,006,019	58,896	433,991	186,943	109,447	8,613,454	7,325,339	7,457,853
Federal Government											
Administration recovery	80,632	—	—	—	—	—	—	—	80,632	86,034	79,022
Seat purchases	—	15,760	319,326	299,015	—	—	—	—	634,101	348,710	501,669
Projects	—	—	—	—	—	—	—	—	—	—	3,616
Other	—	—	34,798	—	—	—	—	—	34,798	232,121	101,544
	80,632	15,760	354,124	299,015	—	—	—	—	749,531	666,865	685,851
Other											
Administrative recovery	123,416	—	—	—	—	—	—	—	123,416	63,783	81,880
Contracts	—	4,868	282,767	572,011	21,666	—	—	85,056	946,368	379,118	723,022
Interest and dividends	216,836	—	—	—	—	—	—	—	216,836	150,000	171,012
Rent	88,375	—	—	—	—	—	—	111,697	200,072	101,524	200,661
Resale items	109,557	—	—	—	—	—	—	—	109,557	60,000	56,084
Tuition	—	22,816	32,230	219,220	14,824	—	—	3,521	292,611	289,901	390,906
Other	789,166	—	2,933	15,548	267	7,799	—	24,256	839,967	610,462	596,199
	1,327,350	27,684	297,930	806,777	36,757	7,799	—	224,530	2,728,827	1,654,788	2,221,764
Total revenues	4,797,539	44,205	2,077,894	4,113,811	95,653	441,790	186,943	333,977	12,091,812	9,646,992	10,365,458
Total expenses (schedule 2)	3,017,534	43,049	2,279,619	4,164,097	290,580	494,669	614,015	943,701	11,847,364	9,741,674	9,789,150
Excess (deficiency) of revenues over expenses	$ 1,780,005	$ 1,156	$(201,725)	$(50,286)	$(194,927)	$(52,879)	$(427,072)	$(609,724)	$ 244,548	$ (94,682)	$ 576,308

SCHEDULE 2.

NORTHLANDS COLLEGE

SCHEDULE OF OPERATING FUND EXPENSES BY FUNCTION

For the year ended June 30, 2001

	General Administration			Programming					Support Services				
	Board	Administrative	Organizational	Community and Individual Development	Basic Education	Vocational Technical	University Credit	Other	Career Services	Student Services	2001 Total	(Note 9) 2001 Budget	2000 Total
Contractural and professional services	$ —	$ 64,804	$ 36,550	$ 27,006	$ 196,066	$2,656,369	$ 78,227	$417,332	$ 1,528	$102,152	$3,612,684	$1,998,433	$2,528,165
Rentals	—	13,658	260,169	783	114,044	168,859	14,434	545	45,781	194,467	812,738	941,354	701,708
Repairs & maintenance	242	34,212	67,606	—	20,796	38,686	4,961	52,875	2,343	28,087	367,809	233,789	191,799
Operating (schedule 3)	80,390	180,434	298,386	5,879	357,846	523,683	41,236	17,184	98,796	153,233	1,784,779	1,410,280	1,628,327
Personnel services	44,800	788,081	1,160,325	9,581	1,690,863	744,371	151,722	6,733	467,868	467,752	5,306,833	5,158,019	4,738,151
	$125,432	$ 1,088,667	$ 1,823,016	$ 43,048	$2,279,619	$4,164,067	$290,580	$494,669	$614,016	$943,701	$11,847,284	$9,741,874	$9,789,150

SCHEDULE 3.

NORTHLANDS COLLEGE

SCHEDULE OF OPERATING EXPENSES

For the year ended June 30, 2001

	2001	2000
Advertising	$ 92,426	$ 87,956
Association fees and dues	11,836	17,017
Bad debts	3,716	16,303
Bank charges and interest	367	217
Computer software	16,776	21,611
Conference and training fees	46,305	36,172
Equipment purchase	80,560	97,520
Insurance	52,538	50,583
Materials and supplies	347,525	316,362
Postage, freight and courier	38,201	40,105
Printing and duplicating	74,831	59,189
Resale items	94,958	54,482
Subscriptions	6,371	5,550
Telephone and fax	112,477	111,995
Travel	479,590	482,537
Utilities	241,473	228,775
Other	56,820	1,953
	$ 1,754,770	$ 1,628,327

SCHEDULE 4.

NORTHLANDS COLLEGE
SCHEDULE OF RESERVE TRANSACTIONS
For the year ended June 30, 2001

	Balance beginning of year	Transfers from (to) other funds	Appropriations from unrestricted net assets	Transfers to unrestricted net assets	Balance end of year
Building Maintenance Reserve	$ 160,850	$ ----	$ 61,750	$ (47,100)	$ 175,500
Capital Purchase Reserve	100,000	----	----	(2,610)	97,390
Information Technology Reserve	190,200	----	4,800	(88,393)	106,607
Training and Education Reserve	311,848	----	426,016	(276,776)	461,088
	$ 762,898	$ ----	$ 492,566	$ (414,879)	$ 840,585

Northlands College

Payments to Vendors in excess of $25000
for the year ended June 30/01

Vendor Name:	
ASSOCIATED ENGINEERING (SASK.)	34,254
ATHABASKA BASIN DEVELOPMENT CORPORATION	48,704
BIRCH NARROWS DENE NATION	74,870
BLACKMUR'S ATHABASCA FISHING	31,120
BUFFALO RIVER DENE CORPORATION	85,675
CAMPBELL PRINTING	23,961
CANOE LAKE FOREST PRODUCTS	35,235
CHARTIER WOOD PRODUCTS	37,644
THE COMMISSIONAIRES	24,169
THE COOPERATORS	142,484
DAKOTA WINDS KITSAKI MECH.	24,866
DEVEX EXPLORATION INC.	64,000
DON WEHAGE TRUCKING LTD	79,481
GARY TINKER FEDERATION	94,165
GE CAPITAL INFORMATION	51,821
G & G TRAINING SERVICES	21,684
GRAND & TOY LTD.	80,827
ICG PROPANE	84,006
IKON CAPITAL	29,661
IKON OFFICE SOLUTIONS	35,993
ILE-A-LA-CROSSE SCHOOL DIVISION 112	37,920
JIM BRADY DEVELOPMENT CORPORATION	59,945
LAC LA RONGE INDIAN BAND	34,115
MEADOW NORTH AGENCIES LTD.	24,109
MINISTER OF FINANCE	166,700
NIGHTINGALE NURSING GROUP INC.	52,924
NORTEP/NORPAC	25,000
NORTHERN GROCERS INC	33,859
NORTHERN LIGHTS SCHOOL DIV 113	60,007
NORTHERN TEACHER EDUCATION	21,144
NORTHWAY JANITORIAL SERVICE	52,013
PRINCE ALBERT GRAND COUNCIL	34,027
RECEIVER GENERAL FOR CANADA	1,422,018
RON'S PLUMBING AND HEATING	125,181
ST. JOHN AMBULANCE	21,213
SASK. MUNICIPAL SUPERANNUATION	280,978
SASK POWER	56,045
SASK PROPERTY MANAGEMENT CORP.	404,790
SASK. TEACHERS' FEDERATION	59,580
SASK TEL CMR	106,150
615366 SASKATCHEWAN LTD.	52,002
SASKATCHEWAN INDIAN INSTITUTE	101,754
SASKATCHEWAN WORKERS COMPENSATION	22,367
SELWYN LAKE LODGE	25,000
S.G.E.U.	51,521
SGEU LONG TERM DISABILITY	34,212
SIAST KELSEY CAMPUS	29,003
SIAST WASCANA INSTITUTE	142,357
SIAST WOODLAND CAMPUS	1,230,870
SIAST WOODLAND CAMPUS BOOKSTORE	82,011
SOUTHERN ALBERTA INSTITUTE OF	46,979
SUPREME BASICS	20,282
TEACHERS SUPERANNUATION FUND	39,427
TRANSWEST AIR	29,521
UNIVERSITY OF MONITOBA	32,801
UNIVERSITY OF REGINA	23,281
UNIVERSITY OF SASKATCHEWAN BOOKSTORE	36,901
WATT AGENCIES INC	37,941
WOODLAND CREE ENTERPRISES INC	22,549
ZELENSKY BROS.	27,000
ZSAR HOLDINGS & MP EQUITIES	185,840

NORTHLANDS COLLEGE

Payments to Board Members
(including Honouraria and travel expenses)
for the year ended June 30, 2001

	TOTAL
Bear, Philip	3,223.62
Deschambeault, Georgina	12,335.90
Gardiner, Louis	27,684.34
Janvier, Emilien	13,927.95
Morin, Brian	9,239.03
Morin, Harry	5,860.67
Rediron, Sandy	3,224.88
Wheeler, Therese	9,347.61

NORTHLANDS COLLEGE

Payments to non-unionized employees
(including salaries and travel expenses)
for the year ended June 30, 2001

NAME	TOTAL
Daigneault, J.	84,710.19
D'Amour, Denise	69,519.54
Gordon, C.	30,706.47
Goulet, Ordean	77,705.56
Greene, S.	728.44
Lennard, J.	47,896.09
Mayotte, P.	79,407.89
McLaughlin, B.	102,152.61
Walker, G.	71,766.78